



# RETIREMENT REPORT

UPDATE FOR NEBRASKA SCHOOL EMPLOYER CONTACTS

## Lifhack | School Adjustment Report 101

We've all been there - you've spent hours meticulously inputting information, submitted all the documents, only to notice a small error. Maybe you didn't catch it right away, but upon reviewing the material, there it is, glaring at you. Whether it was caught by you, accounting or auditing, there's no need to worry - we've got a form for that.

The School Adjustment Report (Form NPERS6200) was built specifically for ER agents. Pages 6-51 through 6-53 of your Nebraska School Employees Retirement Systems Manual for Reporting Agents contains details on each part of this hardworking form.

Frequent scenarios that make this form helpful and necessary:  
 (see example scenarios on page 6-51 of your manual)



- ▶ Corrections or adjustments to contributions, salary, hours, installments, etc.
- ▶ Incorrect report of ineligible wages resulting in excess contributions
- ▶ Deductions that weren't started when an employee started
- ▶ Deficient or excessive hours reported
- ▶ Leave of Absence
- ▶ Extra Duties

**Tips & Tricks:**

Use the Reporting Period Column to input the pay period being corrected or recorded.

**SCHOOL ADJUSTMENT REPORT**

Submit through fax and mail ONLY. To make an Employee Contribution adjustment older than 12 months, please contact NPERS regarding the procedure.

SCHOOL NAME \_\_\_\_\_ EMPLOYER NUMBER \_\_\_\_\_

REPORTING PERIOD		EMPLOYEE NAME	SSN	HOURS REPORTED TO NPERS	CORRECT AMOUNT OF HOURS	HOURS ADJUSTMENT AMOUNT (+/-)	COMPENSATION REPORTED TO NPERS	CORRECT AMOUNT OF COMPENSATION	COMPENSATION ADJUSTMENT AMOUNT (+/-)	EMPLOYEE CONTRIBUTIONS (+/-)
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000

Total Employee Contribution Adjustments (+/-) \$ 0.0000

Total Employer Contribution (+/-) \$ 0.0000

Total Adjustments \$ 0.00

Explanation of Adjustment: \_\_\_\_\_

Submitted via the web on the \_\_\_\_\_ / \_\_\_\_\_ Wage and Contribution Report  Check box if this is the result of NPERS audit

**Do your number of adjustments exceed the lines provided? NPERS offers a high-capacity adjustment form available upon request.**

**Tips & Tricks:**

Make sure to include an explanation of why this adjustment is taking place.

**Tips & Tricks:**

Don't forget to check the tick-box if this Adjustment was the result of an NPERS audit.

# #NotTooLate

Does your organization have employees who feel pressed for time? Retirement may be right around the corner and yet they don't feel prepared at all. NPERS Education Services team has one more webinar available before the end of the year. To secure your spot, email [NPERS.Seminars@nebraska.gov](mailto:NPERS.Seminars@nebraska.gov) your DOB, email & the webinar date.

» Webinar | Thursday, December 5, 2024 | 9 AM - 12:30 PM CST «

## IMPORTANT REVIEW | LB198 & Immigration Eligibility:

- ▶ Employees with DACA status (C33) are NOT eligible to contribute to the plan.
- ▶ Keep documentation that supports ineligibility on file—in fact, as the employer, you **MUST** do this!
- ▶ You will need to review ALL new hires and re-hires to determine their immigration status—it is also up to you to talk with employees periodically to remind them to notify you if they have had a change of status.

Relevant accepted documents that will support citizenship or lawful presence:  
*(most common have been bolded)*

- |  |  |
|--|--|
| <ul style="list-style-type: none"><li>- <b>State-issued identification card.</b></li><li>- <b>Certified copy of a birth certificate or delayed birth certificate issued in any state, territory, or possession of the United States.</b></li><li>- <b>United States passport.</b></li><li>- <b>Foreign passport with a United States visa.</b></li><li>- State-issued driver's license.</li><li>- Consular Report of Birth Abroad issued by the United States Department of State.</li><li>- United States Certificate of Naturalization.</li><li>- United States Certificate of Citizenship.</li><li>- Tribal certificate of Native American blood or similar document.</li></ul> | <ul style="list-style-type: none"><li>- Tribal certificate of Native American blood or similar document.</li><li>- United States Citizenship and Immigration Services Employment Authorization Document, Form I-766.</li><li>- United States Citizenship and Immigration Services Permanent Resident Card, Form I-551.</li><li>- Any other document issued by the United States Department of Homeland Security, or the United States Citizenship and Immigration Services granting employment authorization in the United States and approved by the Public Employees Retirement Board.</li></ul> |
|--|--|

The new requirements for immigration eligibility became effective **March 19, 2024**. If you discover someone should be enrolled, but they are not, then you **MUST** submit the appropriate adjustment forms accordingly. **It is crucial that you go back and review all files for current employees;** not only to ensure that you have the documentation on file, but to also revisit previously ineligible employees.

## LB198's Effect on Required Minimum Distributions (RMDs)

An RMD just means that (depending upon their age at the time) a person who has terminated regular employment, must take a distribution of their retirement account according to the IRS. If someone misses their deadlines to do this, there can be major consequences...like losing out on taking a lifetime benefit under the plan, which we do **NOT** want to happen to anyone!

A person's RMD clock begins to tick is at the end of their regular employment, even if they are still providing unlimited substitute, voluntary, or temporary service under LB198. We fear that a person may still consider themselves as "actively working" even if the IRS does not. To help avoid this, NPERS will be sending out inserts to all individuals getting annual statements starting at age 67 to warn them about RMDs.

If you have questions about this, please ask—again, **we do NOT want anyone to lose their benefit simply because they didn't know WHEN to take their money,** which is why this aspect of the law is so important! Please visit our website, [NPERS.ne.gov](http://NPERS.ne.gov) for more information regarding LB198 or contact our Member Services Department at 402-471-2053 or 800-245-5712 (Option #1). **Advising someone to contact NPERS immediately if they are unsure about their position, would be a good rule to follow!**

# TERMINATION OF EMPLOYMENT | Common Scenarios:

(highlighted scenarios are the most troublesome this time of year)

**\*\*REMEMBER**—for contracted employees the definition of termination of employment does not mean the last day that the member physically worked. The last day that the member physically worked, and the member's termination date may coincide, but the two dates are distinctly different.

**An employee with a standard contract**—a member is contracted to work from August 18, 20XX through May 26, 20XX; 186 days at full-time. This is an example of a standard (teaching) contract with no “extended” contract days or no extra duty after the end of the member's contract. The salary for this service is normally paid over the 12-month period (Sept-Aug). In this example, record **May 26, 20XX** as the member's date of termination.

**An employee with an extended contract** (10 extra days)—a member is contracted to work from August 18, 20XX through June 10, 20XX; 196 days at full-time. The salary for this service is normally paid over the 12-month period (Sept-Aug), same as the member with the standard contract. In this example, record **June 10, 20XX** as the member's date of termination. In this example, in the year of retirement, the member completed all of his/her 196 contract days by May 31, 20XX. This **does not** change the member's termination date. It is still June 10, 20XX. It is not correct to record May 31, 20XX as the member's termination date (remember...the last physical day of work is not the definition of termination of employment). The member's contractual end date is what determines the member's termination date.

**An employee ceases employment before completion of his/her contract**—a member is contracted to work from August 18, 20XX through May 26, 20XX; 186 days at full-time. The salary for this service is normally paid over the 12-month period (Sept-Aug). The member resigns on April 15, 20XX, completing 156 out of 186 contracted days. In this example, record April 15, 20XX as the member's termination date. **The compensation and service hours must be reported to NPERS only to the extent of the portion of the employment contract that was completed (156 days).** Do not report compensation and service hours beyond the 156 days.

**An employee ceases working and then is on an unpaid leave of absence**—a member is contracted to work from August 18, 20XX through May 26, 20XX; 186 days at full-time. The salary for this service is normally paid over the 12-month period (Sept-Aug). The member's last physical day of work is on April 15, 20XX. The member then goes on an unpaid leave of absence and then eventually resigns effective August 15, 20XX. A member on leave of absence is still considered employed. In this example, record August 15, 20XX as the termination date (the resignation date). **The compensation and service hours must be reported to NPERS only to the extent of the portion of the employment contract that was completed (156 days).**

**An employee dies in service**—a member is contracted to work from August 18, 20XX through May 26, 20XX; 186 days at full-time. The salary for this service is normally paid over the 12-month period (Sept-Aug). The member dies on April 15, 20XX, completing 156 out of 186 contracted days. In this example, record April 15, 20XX as the member's termination date. **The compensation and service hours must be reported to NPERS only to the extent of the portion of the employment contract that was completed (156 days).** Do not report compensation and service hours beyond the 156 days.

**Using vacation at the end of a contract**—an employee is contracted to work from August 1, 20XX through July 31, 20XX; 240 days at full-time. The member is a 12-month employee and is normally paid over the same 12-month period (Aug-July 31). The member “works” August 1 through June 30 every year and uses vacation in July of every year. **Do not** record June 30 as the member's termination date. If the member is “using” vacation time, it is considered “work” time. In this example, you should record July 31 as the member's termination date. Service hours and salary should be reported for July.

# Spring Retirement-Planning Seminar Season

We are now scheduling the Spring 2025 School Pre-Retirement Seminar & Webinar season. Please encourage your employees to utilize these informative sessions to gain a better understanding of their defined benefit plan and prepare for retirement. Our program will be offered in multiple formats to best accommodate the needs of our participants. Seminar brochures will be published in the beginning of January.

**Evening School Webinar**  
**School Webinar**  
**Lincoln Half-Day Seminar**  
**Valentine Half-Day Seminar**  
**Columbus**  
**Gering**  
**Grand Island**  
**Kearney**  
**LaVista**  
**Lincoln**  
**Norfolk**  
**North Platte**  
**O'Neill**



## FRAUD ALERT | Update your ER Agent(s)

**NPERS** Nebraska Public Employees Retirement Systems [npers.ne.gov](http://npers.ne.gov)  
 1526 K St. Ste. 400 PO Box 94816 Lincoln, NE 68509-4816 PHONE 402-471-2053 TOLL FREE 800-245-5712 FAX 402-471-9497

Employer Name	Date	Plan Type
Agency/County Number (District Number)		School District County Judges Parish
Address		
City	State	Zip

**Employer Contact/Reporting Agent – Addition & Removal**

Please use this form to add, update, or remove staff who will submit monthly reports, non-contributing member data, and/or function as a point of contact with the Nebraska Public Employees Retirement Systems (NPERS). **Anytime reporting agents or contacts within your organization change, please submit a new form.**  
 \*Other\* is used for contacts who do not necessarily need payroll or non-con related access.

**Contact Information**

Indicate if a new reporting agent/contact or update/removal of an existing reporting agent/contact. If new, indicate any reporting duties (Monthly, Noncons. or both). If there are no reporting duties, only enter contact information.

Add/Update contact/agent (indicate duties/status below)  Remove existing contact/agent (enter name below)

Access:  Payroll/Monthly Reports  Non-Con Data  Other \_\_\_\_\_

CONTACT NAME	EFFECTIVE DATE OF ADDITION / UPDATE / REMOVAL
SOCIAL SECURITY NUMBER	DATE OF BIRTH
WORK PHONE	FAX NUMBER
WORK EMAIL	

**Contact Information**

Indicate if a new reporting agent/contact or update/removal of an existing reporting agent/contact. If new, indicate any reporting duties (Monthly, Noncons. or both). If there are no reporting duties, only enter contact information.

Add/Update contact/agent (indicate duties/status below)  Remove existing contact/agent (enter name below)

Access:  Payroll/Monthly Reports  Non-Con Data  Other \_\_\_\_\_

CONTACT NAME	EFFECTIVE DATE OF ADDITION / UPDATE / REMOVAL
SOCIAL SECURITY NUMBER	DATE OF BIRTH
WORK PHONE	FAX NUMBER
WORK EMAIL	

This form must be signed by a Superintendent, Administrator, Personnel Director, or Employer Contact.

Signature \_\_\_\_\_ Date \_\_\_\_\_

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It's crucial to record and submit any changes to your Employer Reporting Agents, including those who have left or been terminated, using the Employer Contact/Report Agent Form (Form NPERS6305). Individuals no longer with your school need to have their access revoked and replaced with the new Reporting Agent on file. Submitting these forms are of the utmost importance to prevent the misuse of sensitive information and loss of funds.

In September, NPERS updated your Employer Contact/Reporting Agent – Addition & Removal Form. The new "Other" access category allows specified contacts, such as superintendents, administrators, business managers, and personnel directors, to be granted access to the Employer Login web portal. Once filed, NPERS will revoke or administer access to the individuals listed on file. Help us keep your and your employees' information safe.



NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS

1526 K St, Ste 400

P.O. Box 94816

Lincoln, NE 68509-4816

[npers.ne.gov](http://npers.ne.gov)

402-471-2053

TOLL FREE: 1-800-245-5712

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